

## 2008 Instructions for Form 990 (Core Form)

### Part II Signature Block

To make the return complete, an officer of the organization authorized to sign it must sign in the space provided. For a corporation or association, this officer may be the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other corporate or association officer, such as a tax officer. A receiver, trustee or assignee must sign any return he or she files for a corporation or association. For a trust, the authorized trustee(s) must sign.

#### **Paid Preparer**

*Generally, anyone who is paid to prepare the return must sign the return and fill in the other blanks in the Paid Preparer's Use Only area. An employee of the filing organization is not a paid preparer.*

The paid preparer must:

- Sign the return in the space provided for the preparer's signature.
- Enter the preparer information.
- Give a copy of the return to the organization.

The paid preparer must enter the preparer's identifying number and the preparer's firm's **EIN** only if filing Form 990 for a section 4947(a)(1) **nonexempt charitable trust** that is not filing Form 1041. The preparer's identifying number is the preparer's taxpayer identification number (PTIN), if obtained, or the preparer's social security number.

**CAUTION:** The IRS is not authorized to redact the paid preparer's social security number if such SSN is entered in the paid preparer's block. Because the Form 990 is a publicly disclosable document, any information entered in this block will be publicly disclosed (see Appendix D). Accordingly, any paid preparer whose identifying number must be listed on the Form 990 may wish to apply for and obtain a PTIN using Form W-7P.

#### **Paid Preparer Authorization**

On the last line of Part II, check "Yes" if the IRS may contact the paid preparer who signed the return to discuss the return. This authorization applies only to the individual whose signature appears in the "Paid Preparer's Use Only" section of the Form 990. It does not apply to the firm, if any, shown in that section.

By checking this box "Yes," the organization is authorizing the IRS to contact the paid preparer to answer any questions that may arise during the processing of the return. The organization is also authorizing the paid preparer to:

- Give the IRS any information that is missing from the return,
- Call the IRS for information about the processing of the return, and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

The organization is not authorizing the paid preparer to bind the organization to anything or otherwise represent the organization before the IRS.

The authorization will automatically end no later than the due date (excluding extensions) for filing the organization's 2008 Form 990. If the organization wants to expand the paid preparer's

authorization or revoke the authorization before it ends, see Pub. 947, Practice Before the IRS and Power of Attorney.

Check "No" if the IRS is to contact the organization or its principal officer listed in Item F of the Heading rather than the paid preparer.

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